

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-13 (cancelled).

Claim 14 (new): A method for producing alkyl esters from a mixture of glycerides and free fatty acids, comprising:

- a) providing an alcoholic solution of the mixture of glycerides and free fatty acids;
- b) treating the solution with an acid catalyst and effecting acid-catalysed alkyl esterification;
- c) treating the solution from step b) with a base catalyst and effecting base-catalysed transesterification;
- d) treating the solution from step c) with the acid catalyst and effecting acid catalysed esterification;
- e) distilling the solution from step d) and removing alcohol; and
- f) separating the resulting alkyl esters.

Claim 15 (new): The method according to claim 14, wherein the mixture of glycerides and free fatty acids is in the form of grease trap waste, tallows, animal fats, palm oil, coconut oil, and other naturally occurring lipids, including waste or fresh unused vegetable oils and tallows, renewable oilseed feedstocks, and soapstock materials as a lipid-rich byproduct of vegetable oil refining.

Claim 16 (new): The method according to claim 14, wherein alcohol is in molar excess of the total free fatty acid content of the mixture.

Claim 17 (new): The method according to claim 14, wherein the alcoholic solution of the mixture is formed by dissolving the mixture of glycerides and free fatty acids in a similar volume of alcohol to afford about 50% v/v alcoholic solution of the mixture.

Claim 18 (new): The method according to claim 17, wherein the alcohol has a low-boiling point.

Claim 19 (new): The method according to claim 17, wherein the alcohol is selected from a group comprising methanol, ethanol, propanol, and butanol, including n-propyl alcohol, n-butyl alcohol, isopropyl alcohol, isobutyl alcohol, sec-butyl alcohol, t-butyl alcohol.

Claim 20 (new): The method according to claim 14, wherein the alcoholic solution is a single phase homogenous solution.

Claim 21 (new): The method according to claim 14, wherein the alcoholic solution contains an immiscible suspension of lipids in the mixture.

Claim 22 (new): The method according to claim 21, wherein the alcoholic solution is agitated during steps b), c), and d) to discourage separation of the alcoholic solution into two immiscible phases.

Claim 23 (new): The method according to claim 14, wherein any one of steps b), c), or d) are performed under reflux conditions.

Claim 24 (new): The method according to claim 14, wherein the acid catalyst is a strong inorganic acid including but not limited to sulphuric acid, hydrochloric acid, phosphoric acid, perchloric acid and mixtures thereof.

Claim 25 (new): The method according to claim 14, wherein the base catalyst comprises a concentrated alkoxide solution.

Claim 26 (new): The method according to claim 25, wherein the concentrated alkoxide solution comprises sodium and/or potassium hydroxide dissolved in the alcohol used in step a), or sodium or potassium dissolved in the alcohol used in step a).

Claim 27 (new): The method according to claim 25, wherein the concentrated alkoxide solution is a 10% w/w alkali metal alkoxide solution.

Claim 28 (new): The method according to claim 14, wherein the pH of the solution is decreased to a low pH in step b).

Claim 29 (new): The method according to claim 28, wherein the pH of the solution is decreased to about 1 to 2.

Claim 30 (new): The method according to claim 14, wherein the pH of the solution is raised to an elevated pH in step c).

Claim 31 (new): The method according to claim 30, wherein the pH is raised to about 12.

Claim 32 (new): The method according to claim 14, wherein the pH of the solution is decreased to about 2 in step d).

Claim 33 (new): The method according to claim 14, wherein any residual acid remaining in the solution resulting from step e) or the alkyl esters resulting from step f) is neutralized to about pH 6-7.

Claim 34 (new): The method according to claim 33, whereby neutralization to about pH 6-7 is effected by treating the solution resulting from step e) or the alkyl esters with a weak base.

Claim 35 (new): The method according to claim 33, whereby the solution resulting from step e) or the alkyl esters are treated with sodium bicarbonate.

Claim 36 (new): The method according to claim 14, wherein base-catalysed transesterification of glycerides contained in the mixture is effected in step c).

Claim 37 (new): The method according to claim 14, wherein acid-catalysed esterification of residual saponified by-products from step c) is effected in step d).

Claim 38 (new): Alkyl esters as produced from the method as claimed in claim 14.